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What is claimed is:

- 1. A bilayer edible sheet obtainable by steps of:
- (1) mixing at least one ingredient selected from the group consisting of a starch, a modified starch, a protein, a protein hydrolysate and a gum with water, uniformly applying the mixture on a supporting sheet, and drying the mixture with a hot air to produce a base sheet layer on the supporting sheet; (2) mixing a surface active agent and at least one functional ingredient selected from the group consisting of a flavoring agent and an acidulant with an organic solvent which does not substantially dissolve the base sheet layer at 30°C to prepare a mixture of functional ingredients;
- (3) applying the mixture of functional ingredients prepared in the step (2) on the base sheet layer produced in the step (1), and air-drying the mixture to form a functional ingredient layer on the base sheet layer; and
- 15 (4) removing the base sheet layer from the supporting sheet.
 - 2. The edible sheet according to claim 1, wherein the organic solvent in step (2) is selected from the group consisting of acetone, ethyl alcohol, methylene chloride, and esters.
 - 3. The edible sheet according to claim 1, wherein the mixture of functional ingredients is applied using an applicator equipped with a coater or a bar coater, an offset printer, a gravure printer, a screen printer or a sprayer in the step (3).
 - 4. The edible sheet according to claim 1, wherein further at least one ingredient selected from the group consisting of a sweetening agent, a surface active agent, a plasticizer and a coloring agent is mixed with water

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in the step (1).

- 5. The edible sheet according to claim 1, wherein further a drying aid is mixed with the organic solvent in the step (2).
- 6. The edible sheet according to claim 5, wherein the drying aid is a water-insoluble powder having an average diameter of 5-50 µ m.
- 7. The edible sheet according to claim 5, wherein the drying aid is contained in an amount of 0-40% by weight based on a total weight of ingredients contained in the dried edible sheet.
- 8. The edible sheet according to claim 1, wherein an adhesive is further contained in the mixture of functional ingredients in the step (2).
- 9. The edible sheet according to claim 8, wherein the adhesive is at least one selected from the group consisting of shellac, cellulose derivative, sucrose fatty acid ester, glycerin fatty acid ester and propylene glycol fatty acid ester.
- 15 10. The edible sheet according to claim 8, wherein the adhesive is shellac, and the organic solvent is ethyl alcohol.
 - 11. The edible sheet according to claim 8, wherein the adhesive is contained in an amount of 0-10% by weight based on a total weight of ingredients contained in the dried functional ingredient layer.
- 20 12. The edible sheet according to claim 1, wherein a thickness of the dried functional ingredient layer is 5-100 µ m.
 - 13. The edible sheet according to claim 1, wherein the mixture of functional ingredients is streakily applied on the base sheet layer.
- 14. The edible sheet according to claim 13, wherein the mixture of functional ingredients is applied in a stripe manner on the base sheet layer.

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- 15. The edible sheet according to claim 1, wherein the mixture of functional ingredients is uniformly applied on the base sheet layer.
- 16. A process for producing a bilayer edible sheet comprising steps of:
- 5 (1) mixing at least one ingredient selected from the group consisting of a starch, a modified starch, a protein, a protein hydrolysate and a gum with water, uniformly applying the mixture on a supporting sheet, and drying the mixture with a hot air to produce a base sheet layer on the supporting sheet;

 (2) mixing a surface active agent and at least one functional ingredient selected from the group consisting of a flavoring agent and an acidulant
 - with an organic solvent which does not substantially dissolve the base sheet layer at 30°C to prepare a mixture of functional ingredients;
 - (3) applying the mixture of functional ingredients prepared in the step (2) on the base sheet layer produced in the step (1), and air-drying the mixture to form a functional ingredient layer on the base sheet layer; and
 - (4) removing the base sheet layer from the supporting sheet.